

Budget and Accounting Policy Manual Changes

Current Policy Manual	New Policy Manual	Major Modifications
Chapter I. Introduction	Chapter 1. Introduction	<ul style="list-style-type: none"> • Added information on the role of responsible accounting. • Provided descriptions of the State's financial actors. • Removed the list of titles in the Delaware Code.
Chapter II. Internal Control	Chapter 2. Internal Controls	<ul style="list-style-type: none"> • Incorporated Chapter XII. Records Retention and Filing. • Added section on Electronic Approvals/Signatures Policy. (Electronic signatures are valid for approvals.) • Simplified Records Retention to focus on electronic, not paper, records.
Chapter III. Basis of Accounting	Chapter 3. Delaware's Accounting Framework	<ul style="list-style-type: none"> • Incorporated Chapter IV. GAAP Financial Reporting. • Added description of the State's financial reporting. • Presented GAAP Fund Types in a table matrix.
Chapter IV. GAAP Financial Reporting		<ul style="list-style-type: none"> • Incorporated into the new Chapter 3. Delaware's Accounting Framework.
Chapter V. Budgeting	Chapter 4. Budgeting	<ul style="list-style-type: none"> • Incorporated Chapter XVII. Project Costing. • Consolidated the section on Grant-In-Aid Budget process. • Summarized the Operating Budget Cycle in a table matrix.
Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements	Chapter 5. Procurement	<ul style="list-style-type: none"> • Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements. • Focused on Procurement. • Updated information to be consistent with OMB-GSS website and Delaware Code.
Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements	Chapter 6. Approvals	<ul style="list-style-type: none"> • Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements. • Focused on Approvals. (Presented in tables matrixes) • Updated thresholds (e.g., \$2,500 to \$5,000) for approvals.

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Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements	Chapter 7. Purchasing and Disbursements	<ul style="list-style-type: none"> • Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements. • Focused on Purchasing and Disbursements. • Described new IV and Payroll Funding Adjustment transactions.
Chapter VI. Encumbrance Accounting / Chapter VII. Disbursements	Chapter 8. Miscellaneous Purchasing Requirements	<ul style="list-style-type: none"> • Restructured from Chapter VI. Encumbrance Accounting and Chapter VII. Disbursements. • Combined remaining elements from these chapters. • Updated contract information.
Chapter VIII. Collections and Accounts Receivable	Chapter 9. Receipt of Funds	<ul style="list-style-type: none"> • No major changes.
Chapter IX. Indirect Costs		<ul style="list-style-type: none"> • Incorporated into the new Chapter 10. Grants Management.
Chapter X. Federal Grant Management and Accounting	Chapter 10. Grants Management	<ul style="list-style-type: none"> • Incorporated Chapter IX. Indirect Costs. • Incorporated Chapter XVI. Cash Management Improvement Act (CMIA). • Major rewrite to accommodate new grants workflow and transactions in First State Financials (Pre-Award and Post-Award).
Chapter XI. Monthly Reconciliations		<ul style="list-style-type: none"> • This chapter was canceled 6/18/2008 and removed from the Policy Manual.
Chapter XII. Records Retention and Filing		<ul style="list-style-type: none"> • Incorporated into new Chapter 2. Internal Controls.
Chapter XIII. Statewide Travel Policy	Chapter 11. Travel Policy	<ul style="list-style-type: none"> • No major changes.
Chapter XIV. Super Card Purchase/Travel Program	Chapter 12. SuperCard	<ul style="list-style-type: none"> • Significant rewrite to accommodate new vendor (JP Morgan Chase) and First State Financials Purchasing/PCard processes.
Chapter XV. Fixed Assets	Chapter 13. Asset Management	<ul style="list-style-type: none"> • Rewritten to remove processes associated with the Fixed Asset Accounting System (FAAS), replaced by the First State Financials Asset Management module.
Chapter XVI. Cash Management Improvement Act		<ul style="list-style-type: none"> • Incorporated into the new Chapter 10. Grants Management.
Chapter XVII. Project Costing		<ul style="list-style-type: none"> • Incorporated into new Chapter 4. Budgeting.

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Exhibit A – GAAP Fund Codes Used in DFMS		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk.
Exhibit B Chart of Accounts – Revenue Code		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk (DGL063B).
Exhibit C Chart of Accounts – Object Code		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk (DGL063C).
Exhibit D Chart of Accounts – Organization Code		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Communications → Information for FSF Chartfield Crosswalk (DGL063D).
Exhibit E Delaware Financial Management System		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under ERP for information on FSF.
Exhibit F Reference Table and Applications Files Code		<ul style="list-style-type: none"> Deleted. For information regarding specific transactions, please refer to FSF Extranet web page and the appropriate Module Training Manuals.
Exhibit G DFMS Abbreviations (for vendors)		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page for Abbreviations in the appropriate Module Training Materials.
Exhibit H DFMS Error Messages		<ul style="list-style-type: none"> Deleted. Please refer to PeopleBooks for FSF Error Messages.
Exhibit I Schedule of DFMS Financial Reports		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Modules → Statewide Financial Reports.
Exhibit J General Fund Line / Object Combinations		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Training → UPK Self-Study Courses → Recommended UPK Courses, KK500.
Exhibit K Forms Used in DFMS		<ul style="list-style-type: none"> Deleted. Please refer to FSF Extranet web page under Service Desk → FSF Forms.

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Exhibit L Contacts		<ul style="list-style-type: none">• Deleted.• Please refer to FSF Extranet web page under FSF Project → Contact Us.
Exhibit M Glossary		<ul style="list-style-type: none">• Deleted.• Please refer to the appropriate Module Training Materials for Glossaries.
Change List of Changes to Budget and Accounting Manual		<ul style="list-style-type: none">• Deleted.